

STATE OF MICHIGAN
DEPARTMENT OF LABOR & ECONOMIC GROWTH
MICHIGAN TAX TRIBUNAL
TRIBUNAL NOTICE 2007-1
Stipulations: Defaults/Dismissals; Assessor Stipulations
Issued: February 23, 2007

2007-1 STIPULATIONS. On occasion the Tribunal encounters situations in which a dismissal is issued before a stipulation for entry of consent judgment is considered by the Tribunal. Frequently, the documents cross in the mail. The Tribunal wishes to encourage the filing of stipulations. As such, a timely filed stipulation signed by both parties and approved by the Tribunal will constitute good cause to set aside an order of default or an order of dismissal.

Parties placed in default may cure the default by the filing of a stipulation provided the stipulation resolves all of the issues presented in the case and the stipulation is filed on or before the date provided in the order for the curing of the default. The filing of the stipulation will be considered to cure the default (i.e., a stipulation filed in lieu of a valuation disclosure and motion to set aside default, etc.). If the stipulation is not accepted by the Tribunal, the Tribunal will enter an order informing the parties why the stipulation was not accepted and giving the defaulted party or parties an additional amount of time within which to cure the default.

Cases dismissed or scheduled for default hearing may be resolved through the filing of a stipulation provided the stipulation resolves all of the issues presented in the case and the stipulation, in cases of dismissal, is filed within 21 days of the entry of the order of dismissal, or, in cases involving the scheduling of a default hearing, is filed on or before the scheduled date for the default hearing. If the case has been dismissed and the stipulation is not accepted by the Tribunal, the Tribunal will enter an order informing the parties why the stipulation was not accepted and the parties may file a motion within 20 days of the entry of that order requesting the Tribunal to reconsider the order. See MCL 205.752, TTR 230, and MCR 2.119. If the case has been scheduled for a default hearing and the stipulation is not accepted by the Tribunal, the Tribunal will enter an order informing the parties why the stipulation was not accepted and setting a new date for the default hearing.

The stipulations indicated above will be treated as a motion to set aside default or dismissal and the only filing fee required is the fee required for the filing of a motion to set aside default or dismissal.

The Tribunal has a long history of accepting stipulations for entry of consent judgment in lieu of a petition and answer (i.e., “*assessor*” stipulations). To be considered properly filed, the stipulation must be signed by both parties and filed on or before the date set for the filing of the petition. The only filing fee required is the fee required for the filing of the appeal. If the stipulation is not accepted by the Tribunal, the Tribunal will enter an order informing the parties why the stipulation was not accepted and giving the petitioner 28 days within which to file a petition.

This Tribunal Notice will take effect April 6, 2007, unless otherwise modified by the Tribunal on or before that date based on comments received by March 23, 2007.